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Fringe benefits received by veterinarians, 1987

Fringe benefits represent employment benefits that are paid by the employer in addition to an employee's salary. In the 1988 AVMA Biennial Economic Survey, veterinarians were asked to indicate which of the following fringe benefits were provided by their practice or employer in 1987: life insurance, medical plan, dental plan, pension plan, disability insurance, liability insurance, association dues, continuing education expenses, personal use of vehicle, lodging, and miscellaneous benefits.[1] Respondents also indicated if no fringe benefits were provided. Also, respondents were requested to report the total dollar value of their fringe benefits received in 1987. That is, if they received fringe benefits, what would those fringe benefits have cost them if they had to pay for them.

Types of fringe benefits

Fringe benefits mentioned most often by private practitioners were expenses for continuing education and association dues, 66%; liability insurance, 58%; and medical plan, 53% (Table 1). Other benefits mentioned included disability insurance, 40%, and life insurance, 34%. Personal use of automobile and lodging were also indicated by many respondents; however, because of probable confusion with reimbursement and use during travel away from the practice, these benefits were not included in this analysis.

A comparison to 1980 data indicates that more private practitioners received fringe benefits in 1987 than in 1980.[2] For all private practitioners, 16.6% indicated that they did not receive fringe benefits in 1987, compared with 26.0% in 1980. The most notable increase was for private practitioners receiving medical plan benefits, which increased from 43% in 1980 to 53% in 1987.

For veterinarians not in private practice, fringe benefits mentioned most frequently were

Table 1—Percentages of veterinarians receiving fringe benefits—private practice, 1987

Fringe benefits	Large animal exclusive %	Large animal predominant %	Mixed animal %	Small animal predominant %	Small animal exclusive %	Equine predominant %	All practices* %
Life insurance	35.3	36.2	33.4	31.4	32.9	43.0	33.9
Medical plan	51.6	49.7	55.4	48.4	53.5	57.0	52.6
Dental plan	11.8	5.9	6.4	5.1	8.7	10.1	7.8
Pension plan	27.5	21.4	16.6	18.0	20.0	21.1	20.0
Disability insurance	49.0	40.7	43.2	42.3	37.2	49.1	40.2
Liability insurance	65.4	64.1	59.1	60.6	54.3	71.5	58.5
Association dues	59.5	67.9	58.4	66.9	66.5	64.0	65.6
Continuing education expenses	62.7	65.2	60.8	67.4	67.1	66.2	66.1
Other	2.6	2.8	2.7	2.2	4.9	1.8	3.7
None provided	20.3	16.9	17.6	16.3	16.1	14.9	16.6
	(153)†	(290)	(296)	(411)	(529)	(228)	

*Weighted percentages for the total population of private practitioners. †Number of usable responses in parentheses.

Table 2—Percentages of veterinarians receiving fringe benefits—nonprivate practice, 1987

Fringe benefits	College or university %	Federal government %	State or local government %	Armed Forces %	Industry/ commercial %	All employers* %
Life insurance	69.9	63.8	64.0	58.4	76.5	68.1
Medical plan	89.4	78.3	95.5	97.5	94.6	89.1
Dental plan	56.9	50.4	61.0	92.9	71.8	59.5
Pension plan	80.1	85.8	92.3	84.5	75.8	79.8
Disability insurance	60.2	40.8	44.1	44.1	68.5	55.4
Liability insurance	37.8	5.4	23.1	13.0	28.2	27.4
Association dues	10.6	2.9	19.8	0.4	71.8	24.1
Continuing education expenses	50.0	38.8	50.6	83.2	74.5	55.4
Other	3.7	5.4	8.5	7.6	14.1	7.0
None provided	2.4	5.0	1.2	1.3	4.7	3.8
	(246)†	(240)	(247)	(238)	(149)	

*Weighted percentages for the total population of veterinarians not in private practice. †Number of usable responses in parentheses.

Prepared by J. Karl Wise, PhD, Wisemark Associates, PO Box 681189, Schaumburg, IL 60168-1189.

This report is the seventh in a series of monthly Economic Notes summarizing results of the 1988 AVMA Biennial Economic Survey.

medical plans, 89%; pension plans, 80%; life insurance, 68%; dental plans, 59%; disability insurance, 55%; and continuing education expenses, 55%. As with the private practice group, more veterinarians not in private practice received fringe benefits in 1987 than in 1980 (Table 2). Dental plan benefits increased the most, increasing from 35% in 1980 to 59% in 1987. For all nonprivate practitioners, 3.8% indicated that they received no fringe benefits in 1987.

Values of fringe benefits

The mean value of fringe benefits reported by veterinarians in private practice in 1987 was $4,785, ranging from a low of $3,911 for mixed animal practitioners to a high of $6,309 for equine practitioners (Table 3). The mean value of fringe benefits expressed as a percentage of mean professional income showed only slight variation, ranging from 9.0% for large animal exclusive and large animal predominant practitioners to 11.0% for equine practitioners.[3] For all private practitioners, fringe benefits as a percentage of mean professional income increased from 9.7% in 1980 to 10.2% in 1987.

Table 3—Dollar values and percentages of fringe benefits received by veterinarians in private practice, 1987

	Large animal exclusive	Large animal predominant	Mixed animal	Small animal predominant	Small animal exclusive	Equine predominant	All practices
Mean professional income ($)	54,659	46,149	40,796	43,784	46,866	57,196	46,892
Mean value of fringe benefits ($)	4,943	4,137	3,911	4,116	4,862	6,309	4,785
Mean value of fringe benefits as a percentage of mean professional income (%)	9.0	9.0	9.6	9.4	10.4	11.0	10.2

Table 4—Dollar values and percentages of fringe benefits received by veterinarians not in private practice, 1987

	College or university	Federal government	State or local government	Armed Forces	Industry/ commercial	All employers
Mean professional income ($)	50,739	45,477	45,500	43,365	61,249	51,995
Mean value of fringe benefits ($)	6,714	4,890	5,815	6,312	9,419	6,875
Mean value of fringe benefits as a percentage of mean professional income (%)	13.2	10.8	12.8	14.6	15.4	13.2

For veterinarians not in private practice, the mean value of fringe benefits was $6,875, ranging from a low of $4,890 for federal government veterinarians to a high of $9,419 for industry/commercial veterinarians (Table 4). Expressed as a percentage of mean professional income, the mean value was 13.2% in 1987, up from 11.6% in 1980. Compared with 1980 data, college or university veterinarians and industry/commercial veterinarians showed the most change from 1980 to 1987, increasing from 11.1% to 13.2% for college or university, and increasing from 13.7% to 15.4% for industry/commercial veterinarians. Mean percentages for government nonprivate practice changed less than one-half percentage point.

1. Wise JK. 1987 incomes of US veterinarians. *J Am Vet Med Assoc* 1989; 194:563-566.

2. Wise JK. Fringe benefits received by veterinarians, 1980. *J Am Vet Med Assoc* 1981;179:827-828.

3. Wise JK. 1987 Professional incomes of US veterinarians, by hours worked and years since graduation. *J Am Vet Med Assoc* 1989;186:815-817.